

RECONCILIATION OF MAINE INCOME TAX WITHHELD IN 2008



File by February 28, 2009. See instructions below



Check this box if you are submitting Maine withholding data on Form 1099 electronically with the IRS through the Combined Fed/State Filing Program.

Withholding Account Number: _____ Name: _____ _____ _____ 4. Employers (see instructions below). All others may skip this line Third-party payer name _____ Third-party payer ID Number: _____	1. Total Maine Income Tax withheld shown on payee statements.....\$ _____ 2. Total Maine Income Tax reported on quarterly reports for the year\$ _____ 3. Third-party payers of sick pay (see instructions below). All others may skip this line\$ _____
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Under penalties of perjury, I certify that the information contained on this return, report and attachment(s) is true and correct.

Date

Signature

Title (Owner, President, Partner, Member, etc.)

Telephone

(Detach here and submit the above part)

INSTRUCTIONS FOR FORM W-3ME

RECONCILIATION OF MAINE INCOME TAX WITHHELD IN 2008

Note: For 2008, employers/payors with 75 or more employees/payees and payroll processors reporting for 75 or more clients must submit Form W-3ME electronically. These thresholds are reduced to 50 for 2009. See MRS Rule 104 at www.maine.gov/revenue (select "Laws and Rules"). All others are encouraged to file electronically.

Maine Revenue Service provides two electronic filing options: File online using the Maine Revenue Services I-File program or upload a text file (formatted to required specifications) containing Form W-3ME data using Maine Revenue Services Form W-3ME Bulk Filing. If you already use one of these programs to electronically file your quarterly return, you should use the same program to file Form W-3ME. For more information on these programs, see www.maine.gov/revenue/netfile/gateway2.htm.

General Instructions

Employers and other payers who withhold Maine income tax during the calendar year must file an annual reconciliation (Form W-3ME) on or before February 28 of the following year. Generally, total income tax withheld as shown on Form W-3ME should equal the total withholding reported to Maine Revenue Services for the year on quarterly returns and should also equal the total amount of Maine income tax withheld as shown on all information returns furnished to payees. If you are completing this form as a third-party payer of sick pay, lines 1 and 2 should differ only by the amount entered on line 3. If you are completing this form as an employer issuing wage statements that includes withholding reported by a third-party payer of sick pay, lines 1 and 2 should differ only by the amount entered on line 4. Otherwise, if lines 1 and 2 do not agree, correct any reporting errors by filing an amended quarterly return on Form 941A-ME for each period in which errors were made. See the instructions for Form 941A-ME for further details.

Specific Instructions

- Line 1.** Enter total Maine withholding reported on payee statements issued under this withholding account number (e.g., box 17 of federal Form W-2).
- Line 2.** Enter total Maine withholding reported for this account for each quarter on Form 941ME or 941/C1-ME. If you amended one or more quarterly returns, include only the corrected amount.
- Line 3.** If you are a **third-party payer of sick pay**, enter the amount of withholding, if any, included in your quarterly returns that are reported on Annual Wage Statements (Forms W-2) issued directly by the employer to employees.
- Line 4. Employers only:** Complete this line if you issue Forms W-2 that include withholding remitted to Maine by a third party payer of sick pay. Enter the name and ID number of, and the amount of withholding remitted, by the third party payer.

Payee Statements

Do not submit paper copies of payee statements (Forms 1099 or W-2) to Maine Revenue Services; MRS will not process them. Maine withholding for each employee or payee is instead reported quarterly on Form 941ME, Schedule 2 or Form 941/C1-ME, Schedule 2/C1, whichever applies to you.

Maine Revenue Services does accept Forms 1099 and W-2 electronically. If you are a non-wage withholder who receives an exception from the requirement to complete Schedule 2 on your quarterly return, you must submit Form 1099 and W-2G information electronically directly to Maine Revenue Services. Otherwise, you may choose to submit Forms 1099 and W-2G data to MRS through the IRS under the Combined Federal/State Filing Program (see Maine Revenue Services specifications for Forms 1099, W-2 and W-2G at www.maine.gov/revenue/magmedia.html). For further information, call Maine Revenue Services at (207) 626-8475 (press 1, then select option 4). **Do not submit paper Forms 1099ME to Maine Revenue Services.**

When to File: No later than February 28, 2009.

Where to File: Mail by FIRST CLASS MAIL to: **Maine Revenue Services, P.O. Box 1061, Augusta, ME 04332-1061**

How to File: File Form W-3ME and supporting data separately from your Form 941ME or 941/C1-ME return.

DO NOT include Form W-3ME and supporting data in the same envelope with Form 941ME or 941/C1-ME returns.